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The book is a valuable and scholarly one, yet it is doubtful whether it is not too difficult for even the most advanced classes in the high school. The ability to make a scholarly treatise clear to immature minds is an art in itself.

A TREATISE ON THE POWER OF TAXATION, STATE AND FEDERAL, IN THE UNITED STATES.—By Frederick N. Judson. St. Louis: The F. H. Thomas Law Book Co. 1903. pp. xxiii, 908.

The many important tax cases which have been decided by the courts, and especially by the Supreme Court of the United States, within the past few years, have rendered the standard works on the law of taxation so antiquated as to be almost useless on many questions. Mr. Judson's work was therefore needed, and, fortunately, it compares favorably with its predecessors. The limitations upon the taxing power dealt with in the text are only those of the National Constitution and those resulting from the dual form of government; but the text is supplemented by an appendix which includes a convenient compilation of the more important provisions of the State constitutions bearing upon taxation. These restrictions upon the taxing power of the State legislatures might well have been made the subject of more extended comment; but Mr. Judson has left the development of this part of the subject to other writers. It may be of some interest to note that the author of this work is also the author of an authoritative "Treatise upon the Law and Practice of Taxation in Missouri," and that he is prominent as a tax reformer, as well as in his profession, being a member of the Civic Federation Taxation Committee, of which Professor Seligman is chairman.

A TREATISE ON COMMERCIAL PAPER AND THE NEGOTIABLE INSTRUMENTS LAW.—By James W. Eaton and Frank B. Gilbert. Albany: Matthew Bender. 1903. pp. xciii, 767.

For the practising lawyer, this is the most desirable one-volume treatise on Commercial Paper, which has come under our notice. The law-student will also find it well adapted to his needs. While the text is based upon the Negotiable Instruments Statute, the doctrines, which have been modified by this legislation, are carefully stated either in the text or the notes. Undoubtedly, the book is especially suited to the requirements of the profession in the twenty and more jurisdictions where the Negotiable Instruments Law prevails, but it is a safe work in any jurisdiction.

The notes are especially valuable. They are not made up of masses of cited cases, although their array of this sort of authority is formidable. They are replete with pertinent quotations from other treatises, with the forms of equivocal or unusual instruments which have been construed by the courts, and with well-selected extracts from leading cases. They give unmistakable evidence of wide reading, of careful thinking and of sound judgment on the part of the authors.

THE HEALTH OFFICERS' MANUAL.—By L. L. Bayer. Albany: Matthew Bender. 1902. pp. xii, 289.

The Health Officers' Manual is little but a reprint of the Public Health Law of the State of New York, in some cases amended up to